

SARS Filing Season 2026

What Filing Season is, what to do, and what to expect



1 What is Filing Season?

The annual process where taxpayers review their tax affairs, submit or confirm their ITR12, and receive an assessment showing a refund or tax payable.

2 Who takes part?

Non-Provisional Taxpayers

- Salary or wage earners
- PAYE already deducted
- Usually simpler tax affairs
- May be auto-assessed or submit once a year

Provisional Taxpayers

- Earn extra income beyond salary
- Examples: business, freelance, rental, investments
- Pay tax in advance in instalments

3 Important 2026 Dates

| | |
|------------------------------|---------------------------|
| Auto Assessments: | 1 Jul – 12 Jul 2026 |
| Non-provisional individuals: | 13 Jul – 23 Oct 2026 |
| Provisional taxpayers: | 13 Jul 2026 – 22 Jan 2027 |
| Trusts: | 13 Jul 2026 – 22 Jan 2027 |

4 The 9-Stage Filing Journey



5 Before Filing Starts

- Understand your obligations and deadlines
- Gather documents
- Register on eFiling if needed
- Check if you qualify for auto-assessment

Prepare early to avoid errors, delays, and penalties.

6 Documents You May Need

- IRP5 / IT3(a)
- Investment income certificates
- Medical aid and expense records
- Retirement annuity certificates
- Records of additional income

Keep records for at least 5 years.

7 How to Access SARS Services

eFiling | SARS MobiApp | SARS Online Query System (SOQS) | Lwazi AI assistance

Security features include biometric verification, two-factor authentication, pre-login contact detail updates, and device-level security controls.

8 If You Receive an Auto Assessment

- Check pre-populated income, deductions, and credits
- Verify that everything is correct
- Accept if correct
- Submit a full return if something is incorrect
- Respond within the filing window

Some provisional taxpayers may also be auto-assessed.

9 Submit Your Return

- Use eFiling or the SARS MobiApp
- Review pre-populated data carefully
- Follow guided questions
- File early, accurately, and completely
- Avoid last-minute submissions

10 If Your Return Is Selected for Verification

- SARS may request supporting documents
- Upload via eFiling, SOQS, MobiApp, or WhatsApp
- Respond promptly within deadlines

WhatsApp document upload is available for added convenience.

11 After Submission

A Assessment Outcome

You receive an ITA34 showing tax payable, refund due, and any penalties or interest.

B Payment or Refund

Refunds are paid to your registered bank account. If you owe SARS, pay on time using eFiling or EFT, or arrange payment if needed.

C Disputes

If you disagree, request reasons, object within 30 business days, appeal if necessary, or use ADR / Tax Court.

12 When Are You Fully Compliant?

- All taxes are settled
- All documents are retained
- No disputes remain
- Monitor your SARS profile
- Prepare for the next tax cycle

13 5 Key Messages: Prepare Early | Check Before You Submit | Use Digital Channels | Respond Quickly | Close the Loop



Filing Season made simpler: know the process, act on time, and stay compliant.

